

Article - Tax - General

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§10–217.

(a) (1) (i) Except as otherwise provided in this subsection, an individual may elect to use the standard deduction to compute Maryland taxable income whether or not the individual itemizes deductions on the individual's federal income tax return in determining federal taxable income.

(ii) If an individual elects to use the standard deduction on the federal income tax return, the individual may not take any itemized deduction in § 10–218 of this subtitle.

(2) A fiduciary may not use the standard deduction.

(b) Subject to the limitation in subsection (c) of this section, the standard deduction for an individual is an amount equal to 15% of the individual's Maryland adjusted gross income.

(c) (1) For an individual other than one described in paragraphs (2) and (3) of this subsection, the standard deduction:

(i) may not be less than \$1,500; and

(ii) may not exceed \$2,250.

(2) For an individual described in § 2 of the Internal Revenue Code as a head of household or as a surviving spouse, the standard deduction:

(i) may not be less than \$3,000; and

(ii) may not exceed \$4,500.

(3) For spouses on a joint return, the standard deduction:

(i) may not be less than \$3,000; and

(ii) may not exceed \$4,500.

(d) (1) For each taxable year beginning after December 31, 2018, each minimum and maximum standard deduction limitation amount specified in subsection (c) of this section shall be increased by an amount equal to the product of

multiplying the minimum and maximum standard deduction limitation amount by the cost-of-living adjustment specified in this subsection.

(2) For purposes of this subsection, the cost-of-living adjustment is the cost-of-living adjustment within the meaning of § 1(f)(3) of the Internal Revenue Code for the calendar year in which a taxable year begins, as determined by the Comptroller, by substituting “calendar year 2017” for “calendar year 2016” in § 1(f)(3)(A) of the Internal Revenue Code.

(3) If any increase determined under paragraph (1) of this subsection is not a multiple of \$50, the increase shall be rounded down to the next lowest multiple of \$50.

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